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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X)	
)	
In re:)	
)	Chapter 11
DELPHI CORPORATION, et al.,)	Case No. 05-44481 (RDD)
)	Jointly Administered
Debtors.)	
-----X		

**RESPONSE TO THE DEBTORS' SECOND OMNIBUS OBJECTION (PROCEDURAL)
PURSUANT TO 11 U.S.C. § 502(B) AND FED. R. BANKR. P. 3007 TO CERTAIN (I)
EQUITY CLAIMS, (II) CLAIMS DUPLICATIVE OF CONSOLIDATED TRUSTEE OR
AGENT CLAIMS, AND (III) DUPLICATE AND AMENDED CLAIMS**

GE Commercial Materials SA DE CV, GE Infrastructure Sensing, GE Plastics, GE
Polymershapes and GE Silicones (collectively, "GE"), by its attorneys Foley & Lardner LLP,
hereby file this Response to the Debtors' Second Omnibus Objection (Procedural) Pursuant to 11
U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (I) Equity Claims, (II) Claims Duplicative
of Consolidated Trustee or Agent Claims, and (III) Duplicate and Amended Claims (the
"Duplicative Claim Objection").

BACKGROUND

GE filed claims (individually, a “Claim” and collectively, the “Claims”) against the Debtors as more fully set forth in Exhibit A.

BASIS FOR CLAIMS

The Claims arise from the sale of goods or services to certain Debtor entities by GE. Because of the volume of the transactions and the lack of paperwork provided by the Debtors when purchasing goods or services, it is unclear as to which Debtor is liable for which particular goods and services.

DEBTORS’ OBJECTIONS

In the Duplicative Claim Objection, the Debtors objected to all of GE’s Claims set forth in Exhibit A except for claim numbers 11310 (GE Commercial Materials SA DE CV as Creditor and Delphi Automotive Systems LLC as Debtor), 10734 (GE Infrastructure - Sensing as Creditor and Delphi Automotive Systems LLC as Debtor), 11473 (GE Plastics as Creditor and Delphi Automotive Systems LLC as Debtor), 11939 (GE Polymershapes as Creditor and Delphi Automotive Systems LLC as Debtor) and 15540 (GE Silicones as Creditor and Delphi Mechatronic Systems, Inc. as Debtor) (collectively, all of the Claims to which Debtors objected are the “Allegedly Duplicative Claims”) on the basis that such Claims were duplicative. All of the Allegedly Duplicative Claims relate to the sale of goods or services by GE entities to certain of the Debtors.

RESPONSE TO DUPLICATIVE CLAIM OBJECTION

Pursuant to Federal Rule of Bankruptcy Procedure 3001(f), the Claims “constitute[s] prima facie evidence of the validity and amount” of such claim. Fed. R. Bankr. Proc. 3001(f).

Indeed, once the Claims were filed, the burden shifted to the Debtors to rebut the prima facie allowability of the Claims:

If and only if the objecting party presents evidence of equal probative weight, the burden of going forward shifts back to the claimant The claimant must then offer evidence to carry its burden of persuasion. *This allocation of the burden of going forward “provides a proper balancing of burdens, assuring that objecting party does not underprove its objections, while, at the same time, assuring that the claimant filing the proof of claim need not overprove his claim at the mere cry of inequity by the objecting party.”*

In re Britt, 199 B.R. 1000, 1009 (Bankr. N.D. Ala. 1996) (internal citations omitted and emphasis added); In re Reilly, 245 B.R. 768, 773 (B.A.P. 2d Cir. 1999) (“A properly executed and filed proof of claim constitutes prima facie evidence of the validity of the claim. . .[t]o overcome this prima facie evidence, the objecting party must come forth with evidence which, if believed, would refute at least one of the allegations essential to the claim.”); see also In re Allegheny Int’l, Inc., 954 F.2d 167, 173 (3d Cir. 1992); In re Int’l Wireless Comm. Holdings, Inc., 257 B.R. 739, 742 (Bankr. D. Del. 2001) (“objecting party bears the initial burden of presenting sufficient evidence to overcome the presumed validity and amount of the claim”). The Debtors bear the initial burden of going forward with evidence to object to the claim. 2 Norton Bankr. L. & Prac. 2d § 41:7 (“A duly executed proof of claim being a prima facie case for the claimant, the burden is on the objecting party to go forward with evidence establishing the basis of the objection. For example, if the objection is that no debt is owed or that the amount of the debt is different from the claimed amount, proof of the fact must be presented.”).

The Debtors have failed to “come forward with sufficient evidence and ‘show facts tending to defeat the claim by probative force equal to that of the allegations of the proof of claim [itself].’” In re Schlehr, 290 B.R. 387, 395 (Bankr. D. Mont. 2003) (quoting In re Holm, 931 F.2d 620, 623 (9th Cir. 1991)) (brackets added). Indeed, the Debtors have failed to provide

any evidence, let alone sufficient evidence of equal probative weight to the Claims, to rebut the prima facie validity of the Claims.¹

As stated above, GE Commercial Materials SA DE CV, GE Infrastructure Sensing, GE Plastics, GE Polymersshapes and GE Silicones are parties to prepetition contracts with certain Debtor entities for the supply of goods and services (the “Contracts”). The Contracts at issue did not sufficiently identify the Delphi entity with whom the relevant GE entity is in contractual privity. Accordingly, there is some uncertainty as to which Debtor entity (or entities) is in contractual privity with which GE entity under the Contracts and, thus, is the obligor of the prepetition liabilities incurred and owing to each of the GE entities. Accordingly, because there is some question as to which Debtor is liable for each these Claims, GE, out of an abundance of caution, filed the Claims against each of the Delphi entities as more fully listed in Exhibit A. GE recognizes that it cannot recover from more than one Debtor entity on account of the same Claim. However, GE’s Allegedly Duplicative Claims should not be disallowed until such time as it can be determined against which Debtor(s) such Claims are proper.

As indicated above, the burden sits squarely upon the Debtors to put forth evidence as to who is liable on such Claims. However, the Debtors have provided no evidence that the only entity liable to GE Silicones is Delphi Mechatronic Systems, Inc. or that the only entity liable to the other GE entities is Delphi Automotive Systems LLC or that none of the other Delphi entities set forth in Exhibit A have any liability to GE. Yet, the Debtors seek to expunge or disallow the Allegedly Duplicative Claims from all but these two Debtor entities.

¹ Due to the existence of contracts which govern some or all portions of the Claims, GE asserts that it may have rights to offset or recoup some or all of the Claims. However, the Claims have been filed to protect all rights to payment to the extent the Claims are not satisfied through setoff, recoupment or post-petition performance of the contracts.

In sum, GE simply seeks to reserve its rights with respect to its Claims. GE could be greatly prejudiced if, for instance, GE Plastic's claim number 11472 is disallowed against Delphi Specialty Electronics at this time by a Duplicative Claim Objection, prior to a determination as to the appropriate Delphi Debtor, and instead allowed only as against Delphi Automotive Systems LLC, as the Duplicative Claim Objection seeks. No plan of reorganization has been proposed in these cases, and it is unclear whether these cases will be substantively consolidated. If they are not, then recoveries at each Debtor could vary widely, and GE could be prejudiced by having its claim(s) allowed against a Debtor which pays a lower recovery than others. On the other hand, the individual Delphi Debtors set forth in Exhibit A will not be prejudiced by simply maintaining GE's Claims against them on their claims register until the proper Delphi Debtor is determined.

GE and the Debtors are trying to resolve this issue directly and, if the Debtors and GE come to an agreement as to which of GE's Claims are properly against which Delphi Debtor(s), or if the Court makes such determination, GE will, at such time, withdraw certain of its allegedly duplicative Claims against the appropriate Delphi Debtor(s) to avoid any duplication.

CONCLUSION

WHEREFORE, GE respectfully requests that the Court overrule the Debtors' Duplicative Claim Objection as GE's Claims.

Respectfully submitted,

/s/ Lori V. Vaughan

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Dated: November 22, 2006

Exhibit A

<u>Creditor: GE Plastics</u>						
Claim Number	Date Filed	Nature	Amount	Debtor	Delphi Case No.	Claim Amount
11480	7/27/06	Trade	5,256,752.18	Delphi Corporation	05-44481	5,256,752.18
11471	7/27/06	Trade	5,256,752.18	Specialty Electronics International Ltd.	05-44536	5,256,752.18
11472	7/27/06	Trade	5,256,752.18	Specialty Electronics, Inc	05-44539	5,256,752.18
11479	7/27/06	Trade	5,256,752.18	Delphi Electronics (Holding) LLC	05-44547	5,256,752.18
11474	7/27/06	Trade	5,256,752.18	Delphi Technologies, Inc.	05-44554	5,256,752.18
11478	7/27/06	Trade	5,256,752.18	Delphi Automotive Systems Tennessee, Inc.	05-44558	5,256,752.18
11481	7/27/06	Trade	5,256,752.18	Delphi Mechatronic Systems, Inc.	05-44567	5,256,752.18
11477	7/27/06	Trade	5,256,752.18	Exhaust Systems Corporation	05-44573	5,256,752.18
11482	7/27/06	Trade	5,256,752.18	Delphi Automotive Systems, International, Inc.	05-44589	5,256,752.18
11476	7/27/06	Trade	5,256,752.18	Delphi Automotive Systems (Holding), Inc.	05-44596	5,256,752.18
11475	7/27/06	Trade	5,256,752.18	Delco Electronics Overseas Corporation	05-44610	5,256,752.18
11483	7/27/06	Trade	5,256,752.18	Delphi LLC	05-44615	5,256,752.18
11484	7/27/06	Trade	5,256,752.18	Delphi Connection Systems	05-44624	5,256,752.18
11486	7/27/06	Trade	5,256,752.18	Packard Hughes Interconnect Company	05-44626	5,256,752.18
11485	7/27/06	Trade	5,256,752.18	Delphi Automotive Systems Services LLC	05-44632	5,256,752.18
11473	7/27/06	Trade	5,256,752.18	Delphi Automotive Systems LLC	05-44640	5,256,752.18

<u>Creditor: GE Silicones</u>						
Claim Number	Date Filed	Nature	Amount	Debtor	Delphi Case No.	Claim Amount
9858	7/19/06	Trade	651,800.43	Delphi Corporation	05-44481	651,800.43
	7/19/06	Trade	651,800.43	Delphi Electronics LLC	05-44547	651,800.43
9860	7/19/06	Trade	651,800.43	Delphi Technologies, Inc.	05-44554	651,800.43
9854	7/19/06	Trade	651,800.43	Delphi Automotive Systems Tennessee, Inc.	05-44558	651,800.43
9865	7/19/06	Trade	651,800.43	Delphi Automotive Systems Tennessee, Inc.	05-44558	651,800.43
11539	7/31/06	Trade	651,800.43	Delphi Automotive Systems Tennessee, Inc.	05-44558	651,800.43
15540	7/31/06	Trade	651,800.43	Delphi Mechatronics Systems, Inc.	05-44567	651,800.43
9855	7/19/06	Trade	651,800.43	Delphi Mechatronics Systems, Inc.	05-44567	651,800.43
9859	7/19/06	Trade	651,800.43	Delphi Mechatronics Systems, Inc.	05-44567	651,800.43
9866	7/19/06	Trade	651,800.43	Delphi International Services, Inc.	05-44583	651,800.43
9863	7/19/06	Trade	651,800.43	Delphi Automotive Systems International, Inc.	05-44589	651,800.43
9861	7/19/06	Trade	651,800.43	Delphi Automotive Systems Overseas, Corp.	05-44593	651,800.43
	7/19/06	Trade	651,800.43	Delphi Automotive Systems (Holding), Inc.	05-44596	651,800.43
9862	7/19/06	Trade	651,800.43	Delphi LLC	05-44615	651,800.43
9864	7/19/06	Trade	651,800.43	Delphi LLC	05-44615	651,800.43
	7/19/06	Trade	651,800.43	Delphi Automotive Systems Services LLC	05-44632	651,800.43
9857	7/19/06	Trade	651,800.43	Delphi Automotive Systems Global, Inc.	05-44636	651,800.43
	7/19/06	Trade	651,800.43	Delphi Automotive Systems LLC	05-44640	651,800.43

Creditor: GE Infrastructure - Sensing						
Claim Number	Date Filed	Nature	Amount	Debtor	Delphi Case No.	Claim Amount
10751	7/25/06	Trade	755,003.52	Delphi Corporation	05-44481	755,003.52
10750	7/25/06	Trade	755,003.52	Specialty Electronics International, Ltd	05-44536	755,003.52
10749	7/25/06	Trade	755,003.52	Specialty Electronics Inc.	05-44539	755,003.52
10747	7/25/06	Trade	755,003.52	Delphi Technologies, Inc.	05-44554	755,003.52
10748	7/25/06	Trade	755,003.52	Delphi Automotive Systems Tennessee, Inc.	05-44558	755,003.52
10746	7/25/06	Trade	755,003.52	Delphi Mechatronic Systems, Inc.	05-44567	755,003.52
10745	7/25/06	Trade	755,003.52	Delphi Automotive Systems Korea, Inc.	05-44580	755,003.52
10744	7/25/06	Trade	755,003.52	Delphi International Services, Inc.	05-44583	755,003.52
10743	7/31/06	Trade	755,003.52	Delphi Automotive Systems Thailand, Inc.	05-44586	755,003.52
15536	7/31/06	Trade	755,003.52	Delphi Automotive Systems Thailand, Inc.	05-44586	755,003.52
10742	7/25/06	Trade	755,003.52	Delphi Automotive Systems International, Inc.	05-44589	755,003.52
10741	7/25/06	Trade	755,003.52	Delphi International Holdings Corp.	05-44591	755,003.52
10740	7/25/06	Trade	755,003.52	Delphi Automotive Systems Overseas Corporation	05-44593	755,003.52
10739	7/25/06	Trade	755,003.52	Delphi Automotive Systems, Inc.	05-44596	755,003.52
10738	7/25/06	Trade	755,003.52	Delco Electronics Overseas Corporation	05-44610	755,003.52
10737	7/25/06	Trade	755,003.52	Delphi LLC	05-44615	755,003.52
10736	7/25/06	Trade	755,003.52	Delphi Automotive Systems Services LLC	05-44632	755,003.52
10735	7/25/06	Trade	755,003.52	Delphi Automotive Systems Global, Inc.	05-44636	755,003.52
10734	7/25/06	Trade	755,003.52	Delphi Automotive Systems LLC	05-44640	755,003.52

Creditor: GE Commercial Materials SA DE CV						
Claim Number	Date Filed	Nature	Amount	Debtor	Delphi Case No.	Claim Amount
11295	7/27/06	Trade	1,206,987.71	Delphi Corporation	05-44481	1,206,987.71
11296	7/27/06	Trade	1,206,987.71	Specialty Electronics International Ltd.	05-44536	1,206,987.71
11297	7/27/06	Trade	1,206,987.71	Specialty Electronics, Inc.	05-44539	1,206,987.71
11298	7/27/06	Trade	1,206,987.71	Delphi Electronics (Holding) LLC	05-44547	1,206,987.71
11299	7/27/06	Trade	1,206,987.71	Delphi Technologies, Inc.	05-44554	1,206,987.71
11300	7/27/06	Trade	1,206,987.71	Delphi Automotive Systems Tennessee, Inc.	05-44558	1,206,987.71
11301	7/27/06	Trade	1,206,987.71	Delphi Mechatronic Systems, Inc.	05-44567	1,206,987.71
11312	7/27/06	Trade	1,206,987.71	Delphi International Services, Inc.	05-44583	1,206,987.71
11309	7/27/06	Trade	1,206,987.71	Delphi Automotive Systems International, Inc.	05-44589	1,206,987.71
11308	7/27/06	Trade	1,206,987.71	Delphi Automotive Systems Overseas Corporation	05-44593	1,206,987.71
11307	7/27/06	Trade	1,206,987.71	Delphi Automotive Systems (Holding), Inc.	05-44596	1,206,987.71
11306	7/27/06	Trade	1,206,987.71	Delco Electronics Overseas Corporation	05-44610	1,206,987.71
11305	7/27/06	Trade	1,206,987.71	Delphi LLC	05-44615	1,206,987.71
11304	7/27/06	Trade	1,206,987.71	Delphi Connection Systems	05-44624	1,206,987.71
11303	7/27/06	Trade	1,206,987.71	Packard Hughes Interconnect Company	05-44626	1,206,987.71
11302	7/27/06	Trade	1,206,987.71	Delphi Automotive Systems Services LLC	05-44632	1,206,987.71
11313	7/27/06	Trade	1,206,987.71	Delphi Automotive Systems Global (Holding), Inc.	05-44636	1,206,987.71
11310	7/27/06	Trade	1,206,987.71	Delphi Automotive Systems LLC	05-44640	1,206,987.71
11311	7/31/06	Trade	1,206,987.71	Delphi Furukawa Wiring Systems LLC	05-47452	1,206,987.71
15536	7/31/06	Trade	1,206,987.71	Delphi Furukawa Wiring Systems LLC	05-47452	1,206,987.71

Creditor: GE Polymershapes						
Claim Number	Date Filed	Nature	Amount	Debtor	Delphi Case No.	Claim Amount
11932	7/28/06	Trade	757.82	Delphi Corporation	05-44481	757.82
11931	7/28/06	Trade	757.82	Delphi Automotive Systems Tennessee, Inc.	05-44558	757.82
11930	7/28/06	Trade	757.82	Delphi Mechatronic Systems, Inc.	05-44567	757.82
11929	7/28/06	Trade	757.82	Exhaust Systems Corporation	05-44573	757.82
11928	7/28/06	Trade	757.82	Delphi Automotive Systems International, Inc.	05-44589	757.82
11941	7/28/06	Trade	757.82	Delphi Automotive Systems Overseas Corporation	05-44593	757.82
11938	7/28/06	Trade	757.82	Delphi Automotive Systems Inc.	05-44596	757.82
12145	7/28/06	Trade	757.82	Delphi LLC	05-44615	757.82
11927	7/28/06	Trade	757.82	Delphi Connection Systems	05-44624	757.82
11926	7/28/06	Trade	757.82	Delphi Automotive Systems Services LLC	05-44632	757.82
11940	7/28/06	Trade	757.82	Delphi Automotive Systems Global, Inc.	05-44636	757.82
11939	7/28/06	Trade	757.82	Delphi Automotive Systems LLC	05-44640	757.82